IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re	Patent Application of:)	Confirmation No. 5795
Takal	hiro KUME et al.)	
Appli	ication No. 10/798,305)	Examiner: Victor S. Chang
Filed	: March 12, 2004)	Group Art Unit: 1771
For:	POLISHING SHEET AND)	
	MANUFACTURING METHOD OF)	
	ELASTIC PLASTIC FOAM SHEET)	

AMENDMENT

MAIL STOP AMENDMENT

Commissioner for Patents P. O. Box 1450 Alexandria, Virginia 22313-1450

Sir:

In response to the Office Action dated November 16, 2006, please amend the above-captioned application as follows:

Amendments to the Claims begin on page 2 of this document, and

Remarks start on page 7.